

**IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION**

HEWLETT-PACKARD COMPANY, and
HEWLETT-PACKARD
DEVELOPMENT COMPANY, L.P.,

Plaintiffs,

v.

ICL NETWORK SOLUTIONS (HK),
LIMITED, and C2C TECHNOLOGY,
INCORPORATED,

Defendants.

Civil Action No. 05-40153 FDS

**AFFIDAVIT OF JIN H. KIM IN SUPPORT OF SUPPLEMENTAL BRIEF
OF PLAINTIFFS HEWLETT-PACKARD COMPANY AND HEWLETT-
PACKARD DEVELOPMENT COMPANY, L.P. RE NEW FACTUAL
DEVELOPMENTS**

I, JIN H. KIM, hereby depose and state as follows:

1. I am a member of the Bar of the State of California and an attorney with the firm of Howard Rice Nemerovski Candy Falk & Rabkin, a Professional Corporation, counsel for Plaintiff Hewlett-Packard Company and Hewlett-Packard Development Company, L.P. (collectively, "Plaintiffs"). I make this statement in support of Plaintiffs' Supplemental Brief Re New Factual Developments. Except as otherwise indicated in this declaration, the facts stated herein are known to me of my own personal knowledge and if called upon to do so, I could and would testify thereto.

2. Attached hereto as Exhibit A is a true and correct copy of the Dun & Bradstreet report for C2C Technology ("C2C"), which Lisa McPherson, an investigator for Hewlett-Packard downloaded on September 6, 2005.

3. Attached hereto as Exhibit B is a true and correct copy of the June 30, 2005 purchase order reflecting C2C's purchase of a total of 390 purportedly Hewlett-Packard hard drives (190 units of HP Part No. 286778-B22 and 200 units of HP Part No. 286776-B22) from ICL Network Solutions (HK), Ltd. ("ICL").

4. Attached hereto as Exhibit C is a true and correct copy of the July 15, 2005 purchase order reflecting C2C's purchase of 120 hard drives that were purportedly HP Part No. 286778-B22 from ICL.

5. Attached hereto as Exhibit D are emails between Don Mabalot, the CFO and Operations Head of ICL, and Jack Foley, an Account Executive at C2C, in which Mr. Mabalot provides the tracking numbers of the shipments to C2C containing a total of 310 hard drives that were purportedly HP Part No. 286778-B22 and 120 hard drives that were purportedly HP Part No. 286776-B22.

6. I am informed and believe, based on conversations between Bryan Phillips, an Executive VP of C2C, and Louis M. Ciavarra, counsel for Plaintiffs in this action, that C2C has sold to third parties approximately 149 units of hard drives it purchased from ICL. I am further informed and believe, based on conversations between Mr. Phillips and Mr. Ciavarra, that C2C

also has sent to third parties a number of ICL hard drives as "demos."

Signed under the pains and penalties of perjury this 21st day of September, 2005


JIN H. KIM

EXHIBIT A

D&B Comprehensive Report

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ATTN: lisa mcpherson -security

Report Printed: SEP 06 2005

Overview

BUSINESS SUMMARY

C2C TECHNOLOGY
106 Carter St
Leominster, MA 01453

D&B D-U-N-S Number: 14-634-6130

This is a **single** location.

Telephone: 978 537-6006

Year started: 2004

Employs: UNDETERMINED

SIC: 7389

Line of business: Business services

Credit Score Class: 3

Moderate risk of severe payment delinquency over next 12 months

Financial Stress Class: 1

Low risk of severe financial stress over the next 12 months

D&B Rating:

DS

EXECUTIVE SUMMARY

The **Financial Stress Class of 1** for this company shows that during the previous year, firms with this classification had a failure rate of 0.49% (49 per 10,000), which is lower than the national average.

The **Credit Score class of 3** for this company shows that during the previous year, 12.3% of the firms with this classification paid one or more bills severely delinquent, which is lower than the national average.

Predictive Scores	This Business	Comments
Financial Stress Class	1	Failure Rate lower than the national average
Financial Stress Score	1429	Highest Risk: 1,001; Lowest Risk: 1,850
Credit Score Class	3	Probability of Severely Delinquent Payment is lower than the national average.

Other Key Indicators

Industry Median	6 days beyond terms
Present management control	1 year
UCC Filings	UCC filing(s) are not reported for this business
Public Filings	No record of open Suit(s), Lien(s), or Judgment(s) in the D&B database

CREDIT CAPACITY SUMMARY

D&B Rating:DS

The DS rating indicates that the information available does not permit D&B to classify the company within our rating key. For more information, see the D&B Rating Key.

# of Employees Total:	UNDETERMINED	Payment Activity: (based on 2 experiences)	
		Average High Credit:	\$100
		Highest Credit:	\$100
		Total Highest Credit:	\$100

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Scores**FINANCIAL STRESS SUMMARY**

The Financial Stress Summary Model predicts the likelihood of a firm ceasing business without paying all creditors in full, or reorganization or obtaining relief from creditors under state/federal law over the next 12 months. Scores were calculated using a statistically valid model derived from D&B's extensive data files.

Financial Stress Class: 1

Low risk of severe financial stress, such as a bankruptcy, over the next 12 months.

Incidence of Financial Stress

Among Businesses with this
Classification: 0.49% (49 per 10,000)
National Average 1.40% (140 per 10,000)

Financial Stress National Percentile: 49 (Highest Risk: 1; Lowest Risk: 100)

Financial Stress Score: 1429 (Highest Risk: 1,001; Lowest Risk: 1,850)

The Financial Stress Class of this business is based on the following factors:

- Payment information in the D&B files indicates no slow payment(s) nor negative comment(s).
- No record of open suit(s), lien(s), or judgement(s) in the D&B files.
- Control age or date entered in D&B files indicates higher risk.

Notes:

- The Financial Stress Class indicates that this firm shares some of the same business and financial characteristics of other companies with this classification. It does not mean the firm will necessarily experience financial stress.
- The Incidence of Financial Stress shows the percentage of firms in a given Class that discontinued operations over the past year with loss to creditors. The Incidence of Financial Stress - National Average represents the national failure rate and is provided for comparative purposes.
- The Financial Stress National Percentile reflects the relative ranking of a company among all scorable companies in D&B's file.
- The Financial Stress Score offers a more precise measure of the level of risk than the Class and Percentile. It is especially helpful to customers using a scorecard approach to determining overall business performance.
- All Financial Stress Class, Percentile, Score and Incidence statistics are based on 2002.

Norms **National %**

This Business	49
Region: NORTHEAST	64
Industry: BUSINESS, LEGAL AND ENGINEERING SERVICES	50
Employee Range:	UN
Years in Business: 1-2	36

This business has a Financial Stress Percentile that shows:

- Higher risk than other companies in the same region.
- Higher risk than other companies in the same industry.
- Lower risk than other companies with a comparable number of years in business.

CREDIT SCORE CLASS SUMMARY

The Credit Score class predicts the likelihood of a firm paying in a severely delinquent manner (90+ Days Past Terms) over the next twelve months. It was calculated using statistically valid models and the most recent payment information in D&B's files.

Credit Score Class: **3**

Moderate risk of severe payment delinquency over next 12 months.

Incidence of Delinquent Payment

Among Companies with this Classification: 12.30%

Credit Score Percentile: 44 (Highest Risk: 1; Lowest Risk: 100)

The Credit Score Class of this business is based on the following factors:

- Payment information in the D&B files indicates no slow payment(s) nor negative comment(s).
- No record of open suit(s), lien(s) or judgment(s) in the D&B files.
- Control age or date entered in D&B files indicates higher risk.
- Business does not own facilities.

Notes:

- The Incidence of Delinquent Payment is the percentage of companies with this classification that were reported 90 days past due or more by creditors. The calculation of this value is based on an inquiry weighted sample.
- The Percentile ranks this firm relative to other businesses. For example, a firm in the 80th percentile has a lower risk of paying in a severely delinquent manner than 79% of all scorable companies in D&B's files.

Norms	National %
This Business	44
Region: NORTHEAST	55

Industry:	
BUSINESS, LEGAL AND ENGINEERING SERVICES	46
Employee Range:	UN
Years in Business:	32
1-2	

This business has a Credit Score Percentile that shows:

- Higher risk than other companies in the same region.
- Higher risk than other companies in the same industry.
- Lower risk than other companies with a comparable number of years in business.

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Payments

PAYMENT TRENDS

Total Payment Experiences in D&B's File: 2	
Payments Within Terms: (not dollar weighted)	N/A
Total Placed For Collection:	0
Average Highest Credit:	\$100
Largest High Credit:	\$100
Highest Now Owning:	\$0
Highest Past Due:	\$0

Current PAYDEX is:	unavailable
Industry Median is:	76 equal to 6 days beyond terms
Payment Trend currently is:	unavailable

Indications of slowness can be the result of dispute over merchandise, skipped invoices, etc. Accounts are sometimes placed for collection even though the existence or amount of the debt is disputed.

D&B Comprehensive Report: C2C TECHNOLOGY

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PAYDEX Scores

D&B has not received a sufficient sample of payment experiences to establish a PAYDEX score.

D&B receives nearly 400 million payment experiences each year. We enter these new and updated experiences into D&B Reports as this information is received. At this time, none of those experiences relate to this company.

PAYDEX Yearly Trend**12 Month PAYDEX Scores Comparison to Industry**

	1/	2/	3/	4/	5/	6/	7/	8/	9/	10/	11/	12/
This Business	UN	UN	UN	UN	UN	UN	UN	UN	UN	UN	UN	UN
Industry Quartiles												
Upper			80			80			80			80
Median			76			76			76			76
Lower			66			66			66			66

- Current PAYDEX for this Business is unavailable.

PAYDEX Comparison to Industry

Shows PAYDEX scores of this Business compared to the Primary Industry from each of the last four quarters. The Primary Industry is Business services, based on SIC code 7389.

Quarterly PAYDEX Scores Comparison to Industry**Previous Year**

	9/03	12/03	3/04	6/04
This Business	UN	UN	UN	UN
Industry Quartiles				
Upper	80	80	80	80
Median	77	77	77	77
Lower	66	66	66	66

Current Year

	9/04	12/04	3/05	6/05
This Business	UN	UN	UN	UN
Industry Quartiles				
Upper	80	80	80	80
Median	76	76	76	76
Lower	66	66	66	66

- Current **PAYDEX** for this Business is unavailable
- The present industry **median score** is **76**, or equal to 6 days beyond terms.
- Industry upper quartile represents the performance of the payers in the 75th percentile
- Industry lower quartile represents the performance of the payers in the 25th percentile

Payment Habits

For all payment experiences within a given amount of credit extended, shows the percent that this Business paid within terms. Provides number of experiences used to calculate the percentage, and the total dollar value of the credit extended.

Dollar Range Comparisons:

	# Payment	\$ Total	% of Payments
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\$ Credit Extended	Experiences	Dollar Amount	Within Terms
OVER \$100,000	0	\$0	0
\$50,000 - 99,999	0	\$0	0
\$15,000 - 49,999	0	\$0	0
\$5,000 - 14,999	0	\$0	0
\$1,000 - 4,999	0	\$0	0
Under \$1,000	0	\$0	0

Payment experiences reflect how bills are met in relation to the terms granted. In some instances, payment beyond terms can be the result of disputes over merchandise, skipped invoices, etc.

PAYMENT SUMMARY

D&B has not received a sufficient sample of payment experiences to establish a PAYDEX score.

The Payment Summary section reflects payment information in D&B's file as of the date of this report.

There are 2 payment experiences in D&B's file for the most recent 12 months, with 2 experiences reported during the last three month period.

Below is an overview of the company's dollar-weighted payments, segmented by its suppliers' primary industries:

	Total Rcv'd (#)	Total Dollar Amt (\$)	Largest High Credit (\$)	Within Terms (%)	Days Slow <31 31-60 61-90 90> (%)			
Top industries:								
Whol office supplies	1	100	100	100	0	0	0	0
Other payment categories:								
Cash experiences	1	0	0					
Payment record unknown	0	0	0					
Unfavorable comments	0	0	0					
Placed for collections:								
With D&B	0	0	0					
Other	0	N/A	0					
Total in D&B's file	2		100					

The highest **Now Owes** on file is \$0 The highest **Past Due** on file is \$0

Accounts are sometimes placed for collection even though the existence or amount of the debt is disputed. Indications of slowness can be result of dispute over merchandise, skipped invoices, etc.

PAYMENT DETAILS**Detailed payment history**

Date Reported (mm/yy)	Paying Record	High Credit (\$)	Now Owes (\$)	Past Due (\$)	Selling Terms	Last Sale Within (months)
08/05	(001)	0	0	0	Cash account	1 mo
07/05	Ppt	100	0	0	N30	4-5 mos

Payments Detail Key: red = 30 or more days beyond terms

Each experience shown is from a separate supplier. Updated trade experiences replace those previously reported.

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Public Filings

PUBLIC FILINGS

A check of D&B's public records database indicates that no filings were found for C2C TECHNOLOGY at 106 Carter St, Leominster MA.

D&B's extensive database of public record information is updated daily to ensure timely reporting of changes and additions. It includes business-related suits, liens, judgments, bankruptcies, UCC financing statements and business registrations from every state and the District of Columbia, as well as select filing types from Puerto Rico and the U.S. Virgin Islands.

D&B collects public records through a combination of court reporters, third parties and direct electronic links with federal and local authorities. Its database of U.S. business-related filings is now the largest of its kind.

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History & Operations

HISTORY

The following information was reported **07/26/2005**:

Business started 2004.

OPERATIONS

07/26/2005

Description: Operates BUSINESS SERVICES, NEC.

Employees: UNDETERMINED.

Facilities: Occupies premises in building.

SIC & NAICS

SIC:

Based on information in our file, D&B has assigned this company an extended 8-digit SIC. D&B's use of 8-digit SICs enables us to be more specific to a company's operations than if we use the standard 4-digit code.

The 4-digit SIC numbers link to the description on the Occupational Safety & Health

NAICS:

561499 All Other Business Support Services

Administration (OSHA) Web site. Links open in a new browser window.

73890000 Business services, nec

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Banking & Finance

KEY BUSINESS RATIOS

D&B has been unable to obtain sufficient financial information from this company to calculate business ratios. Our check of additional outside sources also found no information available on its financial performance. To help you in this instance, ratios for other firms in the same industry are provided below to support your analysis of this business.

Based on this number of establishments: 634

Industry Norms based on 634 establishments

	This Business	Industry Median	Industry Quartile
Profitability			
Return on Sales	UN	2.9	UN
Return on Net Worth	UN	21.5	UN
Short-Term Solvency			
Current Ratio	UN	1.7	UN
Quick Ratio	UN	1.1	UN
Efficiency			
Assets Sales	UN	36.6	UN
Sales / Net Working Capital	UN	8.6	UN
Utilization			
Total Liabs / Net Worth	UN	106.9	UN

UN = Unavailable

FINANCE

07/26/2005

Repeated attempts to contact business were unsuccessful.

CUSTOMER SERVICE

If you have questions about this report, please call our Customer Resource Center at 1.800.234.3867 from anywhere within the U.S. If you are outside the U.S. contact your local D&B office.

*** Additional Decision Support Available ***

Additional D&B products, monitoring services and specialized investigations are available to help you evaluate this company or its industry. Call Dun & Bradstreet's Customer Resource Center at 1.800.234.3867 from anywhere within the U.S. or visit our website at www.dnb.com.

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EXHIBIT B

C2C TECHNOLOGY
 106 Carter Street
 Unit 11C
 Leominster, MA 01453
 Phone: (978) 537-8006
 Fax: (978) 984-0123

PURCHASE ORDER

Purchase Order No. 000612
 Revision No. 2
 Date 6/30/2005
 Order Type Regular Order
 Vendor ID IN2540

TO: Integrated Compuystems, Ltd Don Mabalot 1601-1603 Kinwick Centre, #32 Hollywood Road Central Hong Kong Hong Kong SAR Phone: Fax: (632) 687-2540		SHIP TO: C2C TECHNOLOGY Bryan Phillips 106 Carter Street Suite 11C Leominster, MA 01453
		BILL TO: C2C TECHNOLOGY 106 Carter Street Unit 11C Leominster, MA 01453

Notes:

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F.O.B. POINT		SHIP VIA		BUYER		
Origin		FedEx Int'l-Freight Out		BRYAN PHILLIPS		
ORDER DATE				TERMS		
6/30/2005				Wire Transfer		
LINE	PART NUMBER	QUANTITY	UNITS	DATE REQUIRED	PRICE	EXT. PRICE
1	1-AHP-286778-B22 36.4GB Pluggable U320 SCSI UNI H/ Drive	200	EACH	6/30/2005	181.00	38,200.00
2	1-AHP-286778-B22 72.8GB U320 SCSI 15KRPM	190	EACH	6/30/2005	286.00	54,340.00

Special Instructions:

Product must be new retail factory sealed. All product is landed in Leominster, MA

TOTAL**92,540.00**

EXHIBIT C

C2C TECHNOLOGY
 106 Carter Street
 Unit 11C
 Leominster, MA 01453
 Phone: (978) 537-8006
 Fax: (978) 964-0123

PURCHASE ORDER

Purchase Order No. 000623
 Revision No. 0
 Date 7/15/2005
 Order Type Regular Order
 Vendor ID IN2540

REPRINT - CLOSED**TO:**

Integrated Compusystems, Ltd
 Don Mabalot
 1601-1603 Kinwick Centre,
 #32 Hollywood Road
 Central Hong Kong
 Hong Kong SAR

Phone:

Fax: (632) 687-2540

SHIP TO:

C2C TECHNOLOGY
 Bryan Phillips
 106 Carter Street
 Suite 11C
 Leominster, MA 01453

BILL TO:

C2C TECHNOLOGY
 106 Carter Street
 Unit 11C
 Leominster, MA 01453

Notes:

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F.O.B. POINT		SHIP VIA				
Origin		FedEx Intl-Freight Out		BUYER		
ORDER DATE				TERMS		
7/15/2005				Wire Transfer		
LINE	PART NUMBER	QUANTITY	UNITS	DATE REQUIRED	PRICE	EXT. PRICE
1	1-AHP-286778-B22	120	EACH	7/15/2005	285.00	34,200.00
	72.8GB U320 SCSI 15KRPM					

Special Instructions:

Product is new retail factory sealed and is \$285 per unit landed in Leominster, MA

TOTAL

34,200.00

EXHIBIT D

Bryan Phillips

From: Jack Foley [jackf@c2csolutions.net]
Sent: Tuesday, September 13, 2005 1:23 PM
To: 'Bryan Phillips'
Subject: FW: tracking no for C2C

-----Original Message-----

From: Don [mailto:don@iclns.com]
Sent: Thursday, July 14, 2005 9:02 AM
To: Jack Foley
Subject: Re: tracking no for C2C

Hi Jack,

Kindly check this two tracking numbers: 185 0935 774 / 185 0935 785. Jeff gave me a wrong tracking number yesterday.

Thanks,

Don

----- Original Message -----

From: Jack Foley
To: 'Don'
Sent: Thursday, July 14, 2005 8:37 PM
Subject: RE: tracking no for C2C

Hi don can you double check these tracking no# they are not coming up

-----Original Message-----

From: Don [mailto:don@iclns.com]
Sent: Wednesday, July 13, 2005 6:55 AM
To: Jack Foley
Subject: Fw: tracking no for C2C
Importance: High

Dear Jack,

Here is the tracking number of the shipments made today:

286776-B22

80pcs - 8 boxes - 1250935785

286778-B22

100pcs - 17 boxes - 1250935774

The others will be shipped to you tomorrow.

Thanks and best regards,

9/13/2005

Don

_____ NOD32 1.1168 (20050714) Information _____

This message was checked by NOD32 antivirus system.
<http://www.eset.com>

9/13/2005

Bryan Phillips

From: Jack Foley [jackf@c2csolutions.net]
Sent: Tuesday, September 13, 2005 1:23 PM
To: 'Bryan Phillips'
Subject: FW: Tracking No.

-----Original Message-----

From: Don [mailto:don@icdns.com]
Sent: Friday, July 15, 2005 3:35 AM
To: Jack Foley
Subject: Tracking No.

Hi Jack,

Here is the tracking number of the remaining HDDs: **195 2037 942** (90 units of 286778-B22 shipment today) & **195 2037 953** (for 120 units of 286776-B22 shipment tomorrow).

Thanks and best regards,

Don

----- Original Message -----

From: Jack Foley
To: 'Don'
Sent: Friday, July 15, 2005 12:21 AM
Subject: hi don

Can you call me on my cell phone I need to place 2 orders

Jack Foley
Account Executive
P# 978-537-6006 Ext:203
C# 413-281-9377
F# 978-537-3533
JackF@c2csolutions.net

_____ NOD32 1.1169 (20050714) Information _____

This message was checked by NOD32 antivirus system.
<http://www.eset.com>

Bryan Phillips

From: Jack Foley [jackf@c2csolutions.net]
Sent: Tuesday, September 13, 2005 1:19 PM
To: 'Bryan Phillips'
Subject: FW: DHL Tracking Number of 120 units of 286778-b22
Importance: High

-----Original Message-----

From: Don [mailto:don@iclns.com]
Sent: Thursday, July 21, 2005 6:40 AM
To: Jack Foley
Subject: DHL Tracking Number of 120 units of 286778-b22
Importance: High

Hi Jack,

Here is the DHL tracking number of the the 120 units of 286778-b22: **195 2037 920**. It will be pick-up by DHL in an hour.

Thank you very much.

Best regards,

Don

9/13/2005